

NOTICE OF INTENTION TO SOLICIT

To Appeal or Solicit for
Charitable Purposes in the
UNINCORPORATED Portions of the
COUNTY OF LOS ANGELES
BUSINESS LICENSE COMMISSION
374 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles CA 90012
Telephone: 213/974-7691

ALL QUESTIONS MUST BE ANSWERED, PLEASE TYPE OR PRINT.

(Los Angeles County Code, Volume 3, Title 7, Chapter 7-24 requires that this Notice of Intention to be filed at least 30 days prior to beginning your solicitation or advertisement for your fund-raising activity. No advertisement or solicitation may begin until this office has issued an Information Card. "No" or "None" may be written where appropriate on this form. Additional Information may be added on separate sheets; however *do not* add separate sheets in lieu of answering the questions on this form.)

1. PACIFIC HISTORIC PARKS When organized: 1979
(Full Name of Organization) Incorporated: Sept. 21

☒ Yes ☐ No
2. 94-1187 Ka Uka Blvd. Waipahu, HI 96797 808-954-8777
(Address: Street, City and Zip Code) (Telephone - Daytime)
3. Minette Lew McCabe 94-1187 Ka Uka Blvd., 808-954-8726
(Name of Person in Charge of Appeal -- Address and Zip Code) (Telephone - Daytime and E-mail Address)
Waipahu, HI 96797 mlewmccabe@pacific
historicparks.org
4. TO CONDUCT OR SOLICIT: General appeal
(If only to solicit funds, it would be a General Appeal, if a specific event, state type of event)
5. WHERE and WHEN this fund-raising activity will be held: does not apply
(If specific event, exact dates)
Nationwide
6. Solicitation/Advertisement starts when issued; ends _____
(Specific date, or when issued) (Last day of specified event)
7. SPECIFIC Purpose of this Solicitation: to preserve + further the historical, social, cultural, political + economic impact of the USS Arizona Memorial and all the other parks we serve.
8. ANTICIPATED Gross Goal (Before deducting expenses): \$ 5000 \$ 100,000 \$ 500,000
(LOCAL) (STATE) (NATIONAL)
9. If this solicitation or activity is conducted on behalf of another organization, give its name and address and enclose a copy of a letter of authorization from organization(s). None
10. Solicitation/Advertisement to be made by means of (indicate by checking below):

<input checked="" type="checkbox"/> Volunteer Solicitors	<input type="checkbox"/> Box Office Sales	<input type="checkbox"/> Posters	<input type="checkbox"/> Bulletins
<input type="checkbox"/> Paid Solicitors	<input checked="" type="checkbox"/> Telephone	<input checked="" type="checkbox"/> Newspapers	
<input checked="" type="checkbox"/> Personal Approach	<input checked="" type="checkbox"/> Radio/Television	<input checked="" type="checkbox"/> Mail	

Other _____ methods _____ (specify):
Email, website
11. Admission: \$ _____ Tickets _____ Invitations _____ No. Printed _____
Numbered _____

SPECIFY PER PERSON
PER COUPLE

Selling prices: (Ads, cookies, etc.) _____

Games: _____

Cost of Carnival Tickets: _____

Rides: _____

12. Itemized list of ANTICIPATED expenses to be incurred in conducting this solicitation only:

Salaries	_____	Printing Advertisement	<u>500</u>
Solicitors	_____	Stationery/Postage	<u>150</u>
Managers	_____	Prizes	_____
Promoters	_____	Cost of Merchandise	_____
Other	_____	Refreshments/Meals	_____
Rents	_____	Miscellaneous:	_____
Music	_____	(Specify)	_____
Telephone	_____	ANTICIPATED TOTAL \$	<u>650</u>

13. a. .01% Percent (anticipated) of gross contributions for expenses (divide gross goal --Item No. 8-- into expenses ---Item No. 12.---)
- b. 99.99% Percent (anticipated) of gross contributions to be used as specified in application (subtract percent for expenses --- 13. a. --- from 100%)
- c. 100% Percent of the proceeds to be used outside of Los Angeles County and specify where it will be use (If applicable) Hawaii

NOTE: PLEASE BREAK ALL PERCENTAGES DOWN TO THE NEAREST TENTH.

14. I the signer of this Notice of Intention, attach hereto copies of the following as required:
- a. Articles of Incorporation and/or Bylaws of this organization (BOTH if group is incorporated)
 - b. Names, Titles and Terms of Offices for two Officers of this organization
 - c. Current Financial Statement (treasurer's report, audit, etc.)
 - d. A statement of any and all agreements or understandings made or had with any agent, solicitor, promoter or manager of this solicitation, or a copy of such agreement or understanding, if it is in writing.
 - e. Tax exemption certificate. State & Federal Previously submitted

(Items a, b, c and e above must be submitted. If items c or d do not apply to your group, indicate "none")

I have read and understand the provisions of Los Angeles County Code, volume 3, Title 7, Chapter 7-24 and before authorizing any person to solicit, I will require the solicitor to read Sections 7-24-010 to 7-24-400 of said Ordinance.

Within 30 days after the completion of the solicitation, I will submit the Report of Results of Activity form to the Business License Commission, indicating all receipts and expenditures of this appeal/activity.

PLEASE PRINT NAME AND THEN SIGN. AN OFFICER OF THE ORGANIZATION MUST SIGN.

"I declare under penalty of perjury under the laws of the County of Los Angeles and the State of California that the foregoing is true and correct."

Aileen Watson CEO
(Signature and Title)

941187 Kq Uka Blvd. Waiipaku HI 96797
(Complete Address)

808-954-8760 5/12/16
Daytime Telephone Number Today's Date

NON-COMPLIANCE WITH, OR VIOLATION OF, LOS ANGELES COUNTY CODE, VOLUME 3, TITLE 7, CHAPTER 7-24, IS A MISDEMEANOR PUNISHABLE BY A FINE OR IMPRISONMENT -- OR BOTH.

IMPORTANT REMINDER: A current list of officers and a current financial statement or audit must be sent at least once annually to keep your file updated. Other documents are not necessary unless they have new or additional information, or amendments.

Please give the name and telephone number of a person that we may contact for questions regarding the "NOTICE OF INTENTION" application.

Name: M. nette Law McCabe Telephone No. 808-954-8726

PACIFIC HISTORIC PARKS

★ Remember ★ Honor ★ Understand ★

94-1187 Ka Uka Blvd. | Waipahu, HI 96797 | Ph: (808) 954-8777

BOARD OF DIRECTORS

(for Calendar Year beginning 2016)

Neil A. Sheehan *(2 year term ending 11/16)* Chairman/Member
Alan Mattson *(2 year term ending 11/16)* Vice-Chairman/Member
Giorgio Caldarone Secretary/Member
Jeff Bell Treasurer/Member

James M. Boersema Director/Member
Noel W. Bragg Director/Member
Brenda Lei Foster Director/Member
Colette J. Higgins Director/Member
Ray L'Heureux Director/Member
Patricia A. Lucas Director/Member
Mark Y. Matsunaga Director/Member
Clif Purkiser Director/Member
Alfred B. Rodrigues Director/Member
Alby L. Saunders Director/Member
George E. Sullivan Director/Member
Kwai S. "Sunny" Young Director/Member

Dwight L. Cobb Director/Emeritus
Geoffrey M. White Director/Emeritus
James K. Sylva Director/Emeritus

Joachim P. Cox Legal Advisor
(Note: Legal Advisor as of November 18, 2014)

FILED 05/26/2010 2:44 PM
Business Registration Division
DEPT. OF COMMERCE AND
CONSUMER AFFAIRS
State of Hawaii

STATE OF HAWAII
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
Business Registration Division
335 Merchant Street
Mailing Address: P.O. Box 40, Honolulu, Hawaii 96810
Phone No. (808) 589-3727

FORM DNP-2
7/2008



05/11/201020108

ARTICLES OF AMENDMENT TO CHANGE CORPORATE NAME

(Section 414D-183, Hawaii Revised Statutes)

PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

The undersigned, duly authorized officers of the corporation submitting these Articles of Amendment, certify as follows:

1. The present name of the corporation is:

Arizona Memorial Museum Association

2. The name of the corporation is changed to:

Pacific Historic Parks

3. The amendment to change the corporation name was adopted on: September 15 2009
(Month Day Year)

(Check one)

☐ at a meeting of the members:

Designation (class) Of membership	Total Number of Memberships (votes) outstanding	Total Number of Votes Entitled to be Cast By each Class	Number of Votes Cast by each class For Amendment	Number of Votes Cast by each class Against Amendment

OR

☐ by written consent of the members holding at least eighty per cent of the voting power.

OR

☒ by a sufficient vote of the Board of Directors or incorporators because member approval was not required.

4. Check one:

☐ The written approval of a specified person or persons named in the articles of Incorporation was obtained.

☒ The written approval of a specified person or persons is not required.

The undersigned certifies under the penalties of Section 414D-12, Hawaii Revised Statutes, that the undersigned has read the above statements, we are authorized to make this change, and that the statements are true and correct.

Signed this 28th day of April 2010

George E. Sullivan, Chairman Robert G. Kinzler, Treasurer

(Signature of Officer)

(Signature of Officer)

SEE INSTRUCTIONS ON REVERSE SIDE. The articles must be signed by at least one officer of the corporation.

I HEREBY CERTIFY that this is a true and correct copy of the official record(s) of the Business Registration Division.



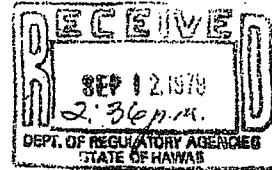
INTERIM DIRECTOR OF COMMERCE
AND CONSUMER AFFAIRS

March 15, 2011

Validate online at <http://hbe.ehawaii.gov/documents>
Document ID: 1KC-9QM-3BC-7HP-12443433

STATE OF HAWAII
DEPARTMENT OF REGULATORY AGENCIES
Business Registration Division

In the Matter of the Incorporation)
of)
ARIZONA MEMORIAL MUSEUM ASSOCIATION)

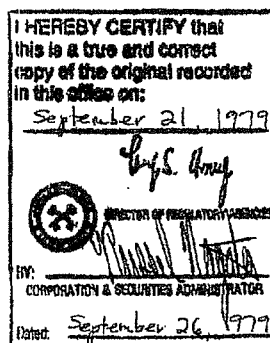


PETITION FOR CHARTER OF INCORPORATION

The undersigned, a majority of whom are residents of the State of Hawaii, hereby petition, under the provisions of Section 416-19, Hawaii Revised Statutes, as amended, for a charter of incorporation, for themselves and their associates, as a non-profit corporation under the name of:

ARIZONA MEMORIAL MUSEUM ASSOCIATION
and in connection herewith do hereby incorporate herein by reference thereto the accompanying proposed charter of incorporation wherein are set forth various matters required under Section 416-20 aforesaid.

DATED: Honolulu, Hawaii, this 11th day of
September, 19 79.



Ansil L. Saunders
ANSIL L. SAUNDERS

Dwight L. Cobb
DWIGHT L. COBB

Norman E. Pearson
NORMAN E. PEARSON

Robert F. Tellas
ROBERT F. TELLAS

STATE OF HAWAII)
CITY AND COUNTY OF HONOLULU) SS.

ANSIL L. SAUNDERS, DWIGHT L. COBB, NORMAN E.

PEARSON AND ROBERT F. TELLAS,

being first duly sworn on oath, depose and say that they are the petitioners above-named, that they have read the foregoing petition and attached proposed charter of incorporation and know the contents thereof; and that the matters and statements therein set forth are true to the best of their knowledge and belief.

Ansil L. Saunders
ANSIL L. SAUNDERS

Dwight L. Cobb
DWIGHT L. COBB

Norman E. Pearson
NORMAN E. PEARSON

Robert F. Tellas
ROBERT F. TELLAS

Subscribed and sworn to before me
this 11th day of September, 1979.

Notary Public, First Judicial Circuit
State of Hawaii

My commission expires: 9-30-82

In the Matter of the Incorporation)
of)
ARIZONA MEMORIAL MUSEUM ASSOCIATION)

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, ANSIL L. SAUNDERS, DWIGHT L. COBB, NORMAN E. PEARSON and ROBERT F. TELLAS, a majority of whom are residents of the State of Hawaii, have filed with me as Director of Regulatory Agencies a verified petition to grant to them and their associates a charter of incorporation as a nonprofit corporation in accordance with the provisions of Section 416-19, Hawaii Revised Statutes, as amended:

I,

The name of the corporation shall be: ARIZONA
MEMORIAL MUSEUM ASSOCIATION.

II.

The initial location of the principal office of the corporation shall be: Building 367, Naval Station, Pearl Harbor, P. O. Box 6067, Honolulu, Hawaii, 96818.

III.

The corporation shall be organized for the following purposes:

(1) To function as a National Park Cooperating Association designated by the Regional Director of the National Park Service or other competent authority and authorized to cooperate with the National Park Service by the U. S. Congress, Public Law 633, approved August 7, 1946.

(2) To promote scientific, educational, historical and interpretive activities of the National Park Service.

(3) To promote programs of research in the areas administered by the National Park Service and to further the aims of the interpretive programs in said areas.

(4) To assist in the gathering and preservation of scientific information and of objects and documents important to said areas.

(5) To assist in the development and maintenance of libraries and museums in said areas.

(6) To assist the National Park Service in the acquisition of non-Federal lands within said areas.

(7) To publish and distribute information concerning the Arizona Memorial Museum and World War II in the Pacific.

IV.

The duration of the corporation shall be perpetual.

V.

The affairs of this corporation shall be conducted by a Board of Directors of not less than seven (7) members, who shall elect from its members a President, a Vice-President, a Secretary and a Treasurer. One person may hold more than one such office.

VI.

The following persons shall be the initial officers and directors, and shall hold office until their successors are duly elected pursuant to the by-laws of the corporation:

<u>OFFICE HELD</u>	<u>NAME</u>	<u>ADDRESS</u>
PRESIDENT/ Director	ANSIL L. SAUNDERS	2464 California Avenue Wahiawa, Hawaii 96786
VICE PRESIDENT/ Director	DWIGHT L. COBB	1594 Piikea Street Honolulu, Hawaii 96818
SECRETARY/ Director	NORMAN E. PEARSON	1310 Heulu Street #201 Honolulu, Hawaii 96822
TREASURER/ Director	ROBERT F. TELLAS	3161 Ala Ilima St. #1001 Honolulu, Hawaii 96818
Director	H. FRED GARBUSCHEWSKI	91-960 Ololani Street Ewa Beach, Hawaii 96706
Director	ROBERT B. CONGER	94-289 Leonui Street Waipahu, Hawaii 96797
Director	NOEL BRAGG	1238 Ulupii Street Kailua, Hawaii 96734

VII.

The corporation shall have only such powers as provided for by law necessary to accomplish its stated purposes including but not limited to the following:

(1) To acquire material and equipment suitable for use in the research and interpretive programs of the Arizona Memorial and any other areas whose theme is World War II in the Pacific to be administered by the National Park Service; to purchase books for the libraries at said areas, and otherwise to aid the interpretive programs at said areas;

(2) To purchase, handle and sell such government and private publications, illustrative materials, goods and merchandise as have been approved for sale at said areas by the Superintendents thereof;

(3) To sponsor, prepare, publish and sell books, pamphlets, folders, maps or otherwise printed material;

(4) To purchase, take on, lease, exchange or otherwise acquire any lands, buildings and property, real or personal, which may be requisite for the purpose of, or conveniently used in connection with any of the purposes of the corporation, and to sell, demise, mortgage, give in exchange or dispose of the same;

(5) To invest and deal with the moneys of the corporation, not immediately required, in such securities and in such manner as may from time to time be determined;

(6) To borrow, raise and give security for money by the issue of promissory notes or other obligations or by the mortgage of all or any part of the property by the corporation;

(7) To acquire and receive charitable contributions consisting of cash, securities, other properties or services;

(8) To expend any of the moneys or properties of the corporation, whether they be capital investments or income from the same, for the purposes of the corporation;

(9) To do and perform all such acts and things and to carry on all such business as shall be proper, necessary or convenient for the furtherance of the object and purposes aforesaid.

VIII

The authorized number and qualifications of the members of the corporation, status of its property, member voting rights, privileges and liabilities shall be set forth in the By-Laws.

IX.

The private property of members, officers, and directors of this nonprofit corporation shall be forever exempt from its corporate debts and obligations as provided by law.

X.

The corporation is organized for charitable and educational purposes and not for pecuniary gain or profit to the members thereof and will not issue any stock and no part of its assets, income or earnings shall be distributed to its members, directors or officers except for services actually rendered to the corporation. Upon dissolution, all of the assets of the corporation after payment of its just debt shall be transferred or distributed to an organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

XI.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under section 107(c)(2)

of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the Department of Regulatory Agencies, at Honolulu, Hawaii, this 21st day of September, 19 79.

Director of Regulatory Agencies

By _____

Russell S. Nagata

Corporation and Securities Administrator

Filing Fee -- \$6.00
Dishonored Check -- \$7.50

Amendment to Charter
Non-Profit Corporation
FILE IN DUPLICATE

STATE OF HAWAII
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
Business Registration Division
1010 Richards Street
Mailing Address: P.O. Box 40, Honolulu, HI 96810

In the Matter of the Amendment of
the Charter of Incorporation of
ARIZONA MEMORIAL MUSEUM
ASSOCIATION.

CERTIFICATE OF AMENDMENT

The undersigned duly authorized officers of ARIZONA MEMORIAL MUSEUM ASSOCIATION
a Hawaii non-profit corporation, do hereby certify that at a special meeting of the members of said corporation duly called and
held at Kalaupapa National Historical Park Kalaupapa, Molokai, HI
on the 9th day of February, 19 87, for the purpose of amending the Charter of Incorporation,
it was voted by not less than two-thirds of the members present at the meeting to amend the Charter of Incorporation of said
corporation, as set forth in the exhibit attached hereto and made a part of this Certificate.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands this 1st day of April, 1987.

RECEIVED
BUSINESS REGISTRATION DIVISION
APR 8 4 49 AM '87
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
STATE OF HAWAII

Ansil L. Saunders
Office held: President

Norman E. Pearson
Office held: Secretary

STATE OF HAWAII

City & County of Honolulu ss.

Mr. Ansil L. Saunders and Mr. Norman E. Pearson being
first duly sworn on oath depose and say that they are the President and Secretary
respectively, of ARIZONA MEMORIAL MUSEUM ASSOCIATION; that as such officers
they are duly authorized to sign the foregoing Certificate of Amendment; and that they have read the said Certificate and attached
Exhibit, know the contents thereof, and that the same are true.

Ansil L. Saunders
Office held: President

Norman E. Pearson
Office held: Secretary

Subscribed and sworn to before me this

1st day of April, 1987.

Hail Shohi

Notary Public, State of Hawaii

My commission expires: 8/8/89

The foregoing amendment is hereby allowed this 9th day of APRIL, 19 87.

[Signature]
Director of Commerce and Consumer Affairs
By [Signature]
Acting Corporation and Securities Administrator

(See reverse side for instructions)

EXHIBIT TO
CERTIFICATE OF AMENDMENT

Pursuant to the attached Certificate of Amendment, the following amendments are made to the Charter of Incorporation of ARIZONA MEMORIAL MUSEUM ASSOCIATION:

1. Article III (7) on page 2 is deleted in the entirety and the following is substituted therein:

"(7) To publish and distribute information concerning the National Park Service."

2. Article VII (1) on page 3 is deleted in the entirety and the following is substituted therein:

"(1) To acquire material and equipment suitable for use in the research and interpretive programs to be administered by the National Park Service; to purchase books for the libraries to aid the interpretive programs;"

3. Article VII (7) on page 3 is amended by inserting between the words "acquire" and "and" the word "raise" so that the entire paragraph will read as follows:

"(7) To acquire, raise, and receive charitable contributions consisting of cash, securities, other properties or services;"

RECEIVED
APR 9 8 08 AM '97

APR 9 8 08 AM '97

DEPARTMENT OF
CULTURE AND
HUMANITIES
STATE OF HAWAII

BYLAWS
OF
ARIZONA MEMORIAL MUSEUM ASSOCIATION

Of Counsel:

DAMON KEY LEONG KUPCHAK HASTERT
Christine A. Kubota
Michelle M. Shin
1600 Pauahi Tower
1001 Bishop Street
Honolulu, Hawaii 96813

August 17, 2007

BYLAWS
OF
ARIZONA MEMORIAL MUSEUM ASSOCIATION

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BYLAWS
OF
ARIZONA MEMORIAL MUSEUM ASSOCIATION

ARTICLE I
OFFICES

Section 1.01. Principal Office. The street and mailing address of the Corporation's initial principal office will be One Arizona Memorial Place, Honolulu, Hawaii 96818.

Section 1.02. Other Offices. In addition to its principal office, the Corporation may maintain offices in such other place or places within or without the State of Hawaii as may be from time to time designated by the Board of Directors.

ARTICLE II
DIRECTORS

Section 2.01. Number and Qualifications. Subject to any limitations set forth in statutory provisions or in the Articles of Incorporation, the number of Directors will be fixed each year; provided, that the number of Directors shall not be less than seven (7) and shall include the former Chairman. The Directors will be elected by the Board of Directors at their Annual Meeting, or in case of failure to act at said meeting, at a Special Meeting held thereafter, or by written consent in accordance with Section 2.08 of these Bylaws in lieu of such meeting, provided that the number of Directors may be increased, and the additional Directors may be elected by the Board of Directors at any Special Meeting. Subject to Section 3.01 each Director will hold office for a term of two (2) years, until the annual meeting of the year in which that Director's term is scheduled to expire and thereafter until the successor of such Director is duly elected or appointed and qualified, subject, however, to removal by the Board of Directors. A Director may be reelected for a consecutive term. plural ?

Section 2.02. Quorum. A majority of the number of Directors fixed in accordance with Section 2.01 of these Bylaws will constitute a quorum for the transaction of business at any meeting of the Board of Directors. The act of the majority of the Directors present at a meeting at which a quorum is present will be the act of the Board of Directors.

Section 2.03. Vacancies. In the case of any vacancy or vacancies in the Board of Directors, nominations for new Directors shall be made in accordance with the Governance Committee Charter. The remaining Directors may fill the same by an affirmative vote of the

majority, although less than a quorum. A Director elected to fill a vacancy will be elected for the duration of the term of such Director's predecessor in office. The determination by the Board of Directors, as shown in the minutes, of the fact of any vacancy will be conclusive as to all persons and the Corporation. Any Directorship to be filled by reason of an increase in the number of Directors shall be for a term of office continuing only until the next election of Directors by the Board of Directors.

Section 2.04. Regular Meetings. Unless dispensed with by unanimous written consent of the Directors in accordance with law and with Section 2.08 of these Bylaws, the Annual Meeting of the Directors will be held at such place and at such time within three months after the close of the Corporation's fiscal year as the Chairman will designate, or, if the Chairman fails to designate a place and date, then the Annual Meeting for that year will be held at such place and on such date as will be fixed by the Board of Directors. At the Annual Meeting, the Board of Directors will hold the elections for any vacant Director's position or any Director's position whose term is scheduled to expire during that year. The Board of Directors shall elect such Directors to hold office until the Annual Meeting of the year in which that Director's term is scheduled to expire and thereafter until their successors are duly elected and qualified and, subject to any requirements of law or of the Articles of Incorporation or of these Bylaws with respect to notice, may transact any other business that may be brought before the meeting and take any other Corporate action.

Section 2.05. Special Meetings. Special Meetings of the Board of Directors may be called by resolutions of the Board of Directors or upon the call of the Chairman or a majority of the Board of Directors. Such Special Meetings will be held at such place and at such time as will be fixed by the person or one of the persons so authorized and calling such Special Meeting.

Section 2.06. Notice. Notice of the time and place of any meeting of the Board of Directors for which notice is required will be given to each Director by the Secretary or by the person or one of the persons calling the meeting, not less than two days before the date set for the meeting, by advising each Director by telephone, by word of mouth, by wire or wireless communication, by electronic transmission or by leaving written notice of such meeting with each Director or at the residence or usual place of business of each Director, or by sending written notice of such meeting by First-Class mail, postage prepaid, not less than five days before the meeting, to each Director at such Director's last known address as it appears on the records of the Corporation. Non-receipt of any such notice will not invalidate any business done at any meeting at which a quorum is present. The presence of any Director at any meeting will constitute a waiver of the requirement of giving of notice of said meeting to such Director, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Any Director or Directors, whether attending a meeting or not, may prior to, at the meeting, or subsequent there to, waive notice of the meeting by written waiver signed by such Director or Directors.

Section 2.07. Telephone Meetings. Subject to the notice requirements in Section 2.06 of these Bylaws, members of the Board of Directors or any committee designated thereby may participate in a meeting of the Board of Directors or of such committee by means of a

conference telephone or similar communications equipment by means of which all persons participating in the Meeting can hear each other at the same time. Participation by such means will constitute presence in person at a meeting.

Section 2.08. Action Without Meeting. Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting if all the directors sign a written consent setting forth the action taken or to be taken at any time before or after the intended effective date of such action. Such consent will be filed with the minutes of the Board of Directors or committee, as the case may be, and will have the same effect as a unanimous vote.

Section 2.09. Removal of Directors and Filling of Vacancies. At a meeting of Directors called expressly for that purpose, any Director may be removed, without cause, by a vote of two-thirds of the Directors. At a meeting called expressly for that purpose, any Director may be removed, with cause, by a vote of a majority of the Directors then entitled to vote in an election of Directors.

All Directors are expected to attend at least fifty percent (50%) of the Regular and Annual Meetings each year and the failure of a Director to meet this attendance standard may constitute cause for that Director's removal.

The Directors of the Corporation may, at any Special Meeting called for that purpose, increase or decrease the number of Directors and fill any vacancies which may then exist in the Board of Directors, whether caused by resignations, removals or otherwise, including temporary vacancies. No decrease in the number of Directors will have the effect of shortening the term of any incumbent Director.

Section 2.10. Powers of Directors. Subject to any limitations provided by law or set forth in the Articles of Incorporation or in these Bylaws, the Board of Directors will have full power to control and direct the business and affairs of the Corporation and to exercise all the powers and perform all the acts which the Corporation may legally exercise and perform.

Section 2.11. Presumption of Assent. A Director present at a meeting of the Board of Directors at which action on any Corporate matter is taken will be presumed to have assented to the action taken unless such Director's dissent will be entered in the minutes of the meeting or unless such Director will file a written dissent to such action with the Secretary of the meeting before the adjournment thereof or will forward such dissent by Registered Mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent will not apply to a Director who voted in favor of such action.

Section 2.12. Executive and Other Committees. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an Executive Committee and one or more other Committees each of which, to the extent provided in such resolution, will have and may exercise all the authority of the Board of Directors, except as limited by law, the Articles of Incorporation, or these Bylaws. The

advisory vs approve!

Chairman may, without the approval of the Board of Directors, designate and appoint members of the Board of Directors to committees for various purposes; provided, however, that the authority of a committee appointed without the approval of the Board of Directors is limited to presenting its findings and recommendations to the Board of Directors for the Board of Directors to address and/or approve, and that such committees may not act on behalf or exercise the authority of the Board of Directors.

ARTICLE III OFFICERS

Section 3.01. Generally. The Officers of the Corporation will consist of a Chairman, Vice Chairman, Secretary, Treasurer and President. The Chairman, Vice Chairman, Secretary and Treasurer must be elected from the existing members of the Board of Directors. The Chairman shall appoint a Nominating Committee for the purpose of providing a slate of candidates for election to these positions. The Nominating Committee shall exert its best efforts to obtain multiple candidates for each elected position. This slate will be provided to the Board of Directors for vote. The Chairman, Vice Chairman, Secretary and Treasurer will hold office for a term of two (2) years, until the Annual Meeting of the year in which that Officer's term is scheduled to expire and thereafter until their successors are duly elected and qualified, subject, however, to removal by the Board of Directors. The President shall be hired by the Board of Directors.

Section 3.02. Vacancies. Vacancies which may occur in any office will be filled by appointment by the Board of Directors for the remainder of the term of such office. In case of the absence from the State of Hawaii or the temporary disability of any officer, the Board of Directors may appoint a temporary Officer to serve during such absence or disability.

Section 3.03. Removals. Any Officer or Agent may be removed by the Board of Directors whenever in its judgment the best interests of the Corporation will be served thereby, but such removal will be prejudiced to the contract rights, if any, of the person so removed. Election or appointment of an Officer or Agent will not of itself create such contract rights.

Section 3.04. Chairman. The Chairman will preside at all meetings of the Board of Directors. Subject to the control of the Board of Directors, the Chairman will be responsible for the overall performance of the Corporation, will have general charge and care of the business and property of the Corporation and will do and perform such additional duties as may be prescribed by the Board of Directors. When authorized by the Board of Directors to do so, the Chairman may delegate to the Vice Chairman the whole or any part of the general management and care of the business and property of the Corporation. The Chairman will delegate to the President and Chief Executive Officer such duties and responsibilities as necessary for the regular and day-to-day operation of the Corporation and such other duties as necessary for the continued progress of the Corporation.

Section 3.05. Vice Chairman. It will be the duty of the Vice Chairman to assume and perform the duties of the Chairman in the absence or disability of the Chairman or whenever the office of Chairman is vacant. The Vice Chairman will do and perform such additional duties as may be prescribed by the Board of Directors.

Section 3.06. Secretary. The Secretary will be Ex Officio Secretary of the Board of Directors, will give or cause to be given all required notices of meetings of the Board of Directors, and will perform such other duties as may be assigned from time to time by the Board of Directors and by the Chairman. The Secretary will have custody of the Seal of the Corporation, if any. In the absence or disability of the Secretary, the President and Chief Executive Officer will perform such duties.

Section 3.07. Treasurer. The Treasurer shall oversee the financial and accounting matters of the Corporation and will do and perform such additional duties as may be prescribed by the Board of Directors. The Treasurer will delegate to the President and Chief Executive Officer those financial and accounting matters that are part of the day-to-day operation of the Corporation. In the absence or disability of the Treasurer, the President and Chief Executive Officer will perform such duties.

Section 3.08. Subordinate Officers. The powers and duties of any Subordinate Officers will be as prescribed by the Board of Directors.

ARTICLE IV EXECUTION OF INSTRUMENTS

Section 4.01. Instruments in General. All checks, drafts, dividend warrants, and other orders for the payment of money, notes, bonds, acceptances, contracts, deeds, leases, mortgages, agreements of sale, bills of lading, and all other instruments except as otherwise provided in these Bylaws, will be signed by such person or persons as will be provided by general or special resolution of the Board of Directors. In the absence of any such general or special resolution applicable to any instrument, the Chairman or any other two (2) Officers of the Corporation will sign such instrument(s).

Section 4.02. Facsimile Signatures. The Board of Directors may provide for the execution of checks and other written instruments by the printed, lithographed or engraved facsimile signature or signatures of the person or persons authorized by the Board of Directors to sign such instruments.

Section 4.03. Seal. Any Officer or Subordinate Officer of the Corporation, and any other person authorized to do so by the Board of Directors, may affix the Seal of the Corporation to any instrument and may attest the same.

ARTICLE V INDEMNITY

Section 5.01. Proceedings Generally. The Corporation will indemnify each person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the Corporation) by reason of the fact that the person is or was a Director or Officer of the Corporation, or is or was serving at the request of the Corporation as a Director or Officer of another Corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines, amounts paid in settlement, and other amounts actually and reasonably incurred by the person in connection with the proceeding if the person acted in good faith and in manner the person reasonably believed to be in or not opposed to the best interests of the Corporation, and with respect to any criminal action or proceeding, had no reasonable cause to believe the conduct of the person was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, will not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in or not opposed to the best interests of the Corporation, or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 5.02. Actions By or In The Right of The Corporation. The Corporation will indemnify each person who was or is a party or is threatened to be made a party to any threatened, pending or completed action by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that the person is or was a Director or Officer of the Corporation, or is or was serving at the request of the Corporation as a Director or Officer of another Corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of the action if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interest of the Corporation; except that no indemnification will be made in respect of any claim, issue or matter as to which the person will have been adjudged to be liable (i) in connection with a proceeding by or in the right of the Corporation; or (ii) in connection with any other proceeding whether or not involving action in an official capacity, in which the Director was found liable on the basis of the Director's improper receipt of a personal benefit.

Section 5.03. Success On Merits. To the extent that a Director or Officer of the Corporation or a person serving at the request of the Corporation as a Director or Officer of another Corporation, partnership, joint venture, trust or other enterprise, has been successful on the merits or otherwise in defense of any proceedings referred to in Sections 5.01 or 5.02 of this Article, or in defending any claim, issue or matter therein, the person will be indemnified by the Corporation against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection therewith.

Section 5.04. Determination of Propriety. An indemnification under Sections 5.01 or 5.02 of this Article will be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Director or Officer is proper in the circumstances because such person has met the applicable standard of conduct set forth in said Sections 5.01 or 5.02. The determination shall be made by: (i) a majority vote of a quorum consisting of Directors not at the time parties to the proceeding; (ii) a majority vote of a committee duly designated by the Board consisting of solely 2 or more Directors not at the time parties to the proceeding; or (iii) special legal counsel selected by (a) the Board or its committee, or (b) a majority vote of the full Board if a quorum of non-party Directors cannot be obtained and a committee cannot be designated.

Section 5.05. Advance Payment. Expenses incurred in defending any proceeding may be paid by the Corporation in advance of the final disposition of the proceeding provided: (i) such Director or Officer furnishes the Corporation with a written affirmation of his/her good faith belief that he/she has met the standard of conduct required for indemnification; (ii) such Director or Officer furnishes the corporation with a written undertaking, an unlimited general obligation, executed personally or on his/her behalf, to repay the advance if it is ultimately determined that he/she did not meet the required standard of conduct; and (iii) a determination is made that the facts then known to those making the determination would not preclude indemnification in light of the requirements.

Section 5.06. Indemnification Not Exclusive. The indemnification provided by this Article will not be deemed exclusive of any other rights to which those indemnified may be entitled under any bylaw, agreement, vote of disinterested Directors or otherwise, both as to action in a person's official capacity and as to action in another capacity while holding such office, and will continue as to a person who has ceased to be a Director or Officer and will inure to the benefit of the heirs, executors and administrators of such person.

Section 5.07. Insurance. The Corporation will purchase and maintain insurance on behalf of any person who is or was a Director or Officer of the Corporation, or is or was serving at the request of the Corporation as a Director or Officer of another Corporation, partnership, joint venture, trust or other enterprise, against any liability asserted against or incurred by the person in any such capacity or arising out of the person's status as such, whether or not the Corporation would have the power to indemnify the person against such liability under this Article. Any such insurance may be procured from any insurance company designated by the Board of Directors, including any insurance company in which the Corporation has an equity or other interest, through stock ownership or otherwise.

Section 5.08. Not Applicable To Fiduciaries. This article does not apply to any proceeding against any trustee, investment manager, or other fiduciary of an employee benefit plan in that person's capacity, though the person may also be a Director or Officer of the employer Corporation. Nothing contained in this Article will limit any right to indemnification to which a trustee, investment manager, or other fiduciary may be entitled to by contract or otherwise.

Section 5.09. Purpose and Interpretation. The purpose of this Article is to provide Directors and Officers of the Corporation the fullest indemnification permitted under the law against claims, actions, suits or proceedings against them by reason of their service as Directors or Officers of the Corporation. This Article should be interpreted in a manner that gives effect to this purpose.

ARTICLE VI

DIRECTOR CONFLICTS OF INTEREST & CODE OF ETHICS

Section 6.01. Director Conflicts of Interest. No contract or other transaction between this Corporation and one or more of its Directors or any other Corporation, firm, association, or entity in which one or more of its Directors are Directors or Officers or are financially interested, will be either void or voidable because of such relationship or interest or because such Director or Directors are present at the meeting of the Board of Directors or a committee thereof which authorizes, approves, or ratifies such contract or transaction or because the vote or votes of such Director or Directors are counted for such purpose, if (a) the fact of such relationship or interest is disclosed or known to the Board of Directors or committee which authorized, approved, or ratified the contract or transaction by a vote or consent sufficient for the purpose without counting the votes or consents of such interested Directors; or (b) the contract or transaction is fair and reasonable to this Corporation.

Section 6.02. Code of Ethics. Upon election to the Board of Directors and before casting a vote in any meeting of the Board of Directors or a committee of the Corporation each board members shall sign the Code of Ethics of the Corporation.

ARTICLE VII

GENERAL PROVISIONS

Section 7.01. Adjournment. Whenever at any meeting provided for in these Bylaws less than a quorum is present or represented, such meeting may thereupon be adjourned without notice from time to time by a majority vote of those present or represented until a quorum is present or represented. Any meeting at which quorum is present or represented may be adjourned in the same manner for such time as may be fixed by a majority vote at such meeting. Whenever a quorum is present at any adjournment meeting, any business may be transacted which could have been done at the meeting originally called.

Section 7.02. Corporate Seal. The Corporation may have a Corporate Seal in such form as will be determined by the Board of Directors.

Section 7.03. Fiscal Year. The fiscal year of the Corporation will be as determined from time to time by the Board of Directors.

Section 7.04. Loans Prohibited. The Corporation will not make any loans to or guaranty any obligation of its Directors or Officers. Any Director or Officer who assents to or participates in the making of such a loan or the guaranty of such an obligation will be liable to the Corporation for the amount of the loan or any indebtedness resulting from the guaranty until the loan or indebtedness it is repaid. For the purposes of this section, any Director who votes against the making of such a loan or the guaranty of such an obligation will be deemed not to have assented to or participated in the making of the loan or the guaranty of the obligation.

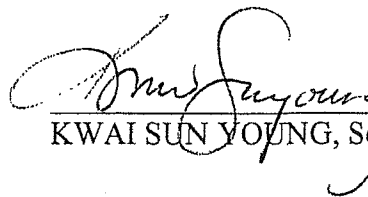
Section 7.05. Shares of Stock and Dividends Prohibited; Compensation; Distribution. The Corporation will not authorize or issue shares of stock. No dividend will be paid and no part of the income or profit of the Corporation will be distributed to its Directors or Officers. The Corporation may pay compensation in a reasonable amount to its Directors or Officers for services rendered, and no such payment, benefit or distribution will be deemed to be a dividend or a distribution of income or profit.

ARTICLE VIII AMENDMENTS

These Bylaws may be amended, altered, or repealed and new Bylaws may be adopted by the affirmative vote of a majority of the members of the Board of Directors of the Corporation.

ARTICLE IX CERTIFICATION

The undersigned Secretary of the Corporation does hereby certify that the foregoing is a true, correct and complete copy of the Bylaws of the corporation as adopted by the Board of Directors as of this 17th day of August, 2007.


KWAI SUN YOUNG, Secretary

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013Open to Public
InspectionA For the 2013 calendar year, or tax year beginning **OCT 1, 2013** and ending **SEP 30, 2014**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PACIFIC HISTORIC PARKS		D Employer identification number 99-0194501
	Doing Business As		E Telephone number 808-954-8777
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 11,613,001.
	94-1187 KA UKA BLVD.		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code WAIPAHU, HI 96797		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: AILEEN UTTERDYKE SAME AS C ABOVE			H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ▶ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.PACIFICHISTORICPARKS.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1979 M State of legal domicile: HI

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO SUPPORT THE NATIONAL PARK SERVICE AND DEPARTMENT OF LAND NATURAL RESOURCES IN THE PROTECTION,		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	81
	6	Total number of volunteers (estimate if necessary)	6	40
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, line 34	7b	-9,106.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	677,871.	628,608.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,085,067.	1,163,265.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	357,130.	419,973.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,454,433.	3,646,801.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,574,501.	5,858,647.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	953,341.	793,426.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	2,677,145.	2,645,633.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 331,896.	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,276,321.	1,706,850.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,906,807.	5,145,909.
	19	Revenue less expenses. Subtract line 18 from line 12	667,694.	712,738.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	13,466,833.	14,216,604.
22		Net assets or fund balances. Subtract line 21 from line 20	3,120,330.	2,999,829.
			10,346,503.	11,216,775.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	AILEEN UTTERDYKE, CFO	8/14/15
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	CATHA LEE COMBS	CATHA LEE COMBS
	Firm's name	Firm's EIN
	WIKOFF COMBS & CO., LLC	65-1203311
	Firm's address	Phone no.
	1001 BISHOP ST., STE. 2760	808-791-1414
	HONOLULU, HI 96813	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

TO SUPPORT THE NATIONAL PARK SERVICE IN THE PROTECTION, DEVELOPMENT, PRESERVATION, AND INTERPRETATION OF WWII IN THE PACIFIC AND OTHER PACIFIC HISTORIC SITES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,787,074. including grants of \$) (Revenue \$ 1,163,265.)

PEARL HARBOR, HAWAII IS A SACRED SPOT ENTRUSTED TO THE NATIONAL PARK SERVICE (NPS) AND PACIFIC HISTORIC PARKS. TOGETHER WE ENSURE THAT THE STORIES OF COURAGE, SACRIFICE AND THE TURNING OF THE COURSE OF A NATION AND THE WORLD ARE TOLD. PACIFIC HISTORIC PARKS PROVIDES PARK EDUCATIONAL STAFF WHO PROVIDE STANDARDS-BASED ONSITE EDUCATIONAL CURRICULUM TO OVER 55,000 SCHOOL CHILDREN A YEAR FROM AROUND THE WORLD. ADDITIONALLY, ANNUAL WORKSHOPS TO TRAIN TEACHERS IN CONVEYING WWII HISTORY ONSITE AND IN THE CLASSROOM ARE SUPPORTED. THIS YEAR PACIFIC HISTORIC PARKS IS PIONEERING A NEW PEARL HARBOR INSTITUTE INITIATIVE AS A MEANS TO EXPAND INNOVATIVE EDUCATIONAL OFFERINGS TO YOUTH AND ADULT AUDIENCES ONSITE, ON OAHU, AND THROUGHOUT THE PACIFIC BASIN. NEW INVESTMENT IN DISTANCE LEARNING TECHNOLOGIES PROVIDES MEANS BY WHICH

4b (Code:) (Expenses \$ 1,065,662. including grants of \$ 793,426.) (Revenue \$)

PACIFIC HISTORIC PARKS SUPPORTS THE ANNUAL DECEMBER 7TH COMMEMORATION AT WWII VALOR IN THE PACIFIC NATIONAL MONUMENT. THIS SUPPORT INCLUDES: EVENT MANAGEMENT; PROGRAM PRINTING; VOLUNTEER RECRUITMENT; LOGISTICAL SUPPORT FOR LIGHTING, SOUND SYSTEMS, TENTS, AND SEATING; AND OTHER EVENT-RELATED NEEDS. THE EVENT IS NOT ONLY OPEN TO THE PUBLIC BUT ALSO ATTENDED BY SURVIVORS FROM ALL ACROSS THE UNITED STATES, FAMILY AND FRIENDS. ON MILESTONE ANNIVERSARY YEARS (65TH, 70TH, ETC.), PACIFIC HISTORIC PARKS ADDITIONALLY SUPPORTS LARGE EDUCATIONAL SYMPOSIA ON HISTORIC AND POLITICAL TOPICS THAT REACH AN INTERNATIONAL AUDIENCE.

IN ADDITION TO OUR WORK AT WWII VALOR IN THE PACIFIC NATIONAL MONUMENT, PACIFIC HISTORIC PARKS SUPPORTS THREE OTHER NATIONAL PARKS IN THE

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,852,736.

Form 990 (2013)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>

Form 990 (2013)

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	37	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	81	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 18 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a	X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b	X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► HI, AL, AK, AR, AZ, CA, CO, CT, FL, GA, IL, KS

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
THE ORGANIZATION - 808-954-8777
94-1187 KA UKA BLVD., WAIPAHU, HI 96797

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NEIL A. SHEEHAN CHAIRMAN	10.00	X		X				0.	0.	0.
(2) NOEL W. BRAGG VICE-CHAIRMAN	4.00	X		X				0.	0.	0.
(3) KWAI S. YOUNG SECRETARY	4.00	X		X				0.	0.	0.
(4) JEFF BELL TREASURER	4.00	X		X				0.	0.	0.
(5) JAMES M BOERSEMA DIRECTOR	4.00	X						0.	0.	0.
(6) GIORGIO CALDARONE DIRECTOR	4.00	X						0.	0.	0.
(7) JOACHIM P. COX DIRECTOR	4.00	X						0.	0.	0.
(8) BRENDA LEI FOSTER DIRECTOR	4.00	X						0.	0.	0.
(9) COLETTE J. HIGGINS DIRECTOR	4.00	X						0.	0.	0.
(10) MAR LABRADOR DIRECTOR	4.00	X						0.	0.	0.
(11) PATRICIA A. LUCAS DIRECTOR	4.00	X						0.	0.	0.
(12) ALAN R MATTSON DIRECTOR	4.00	X						0.	0.	0.
(13) CLIF PURKISER DIRECTOR	4.00	X						0.	0.	0.
(14) ALFRED B RODRIGUES DIRECTOR	4.00	X						0.	0.	0.
(15) ALBY L SAUNDERS DIRECTOR	4.00	X						0.	0.	0.
(16) GEORGE E SULLIVAN DIRECTOR	4.00	X						0.	0.	0.
(17) JAMES K SYLVA DIRECTOR	4.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GEOFFREY M WHITE DIRECTOR	4.00	X						0.	0.	0.
(19) GENE CALIWAG PRESIDENT & CEO	40.00			X				16,989.	0.	1,381.
(20) AILEEN UTTERDYKE VP & CFO	40.00			X				109,711.	0.	11,387.
(21) CARLTON KRAMER VP OF MARKETING	40.00				X			100,127.	0.	21,627.
(22) BRAD WALLIS FORMER PRESIDENT & CEO	40.00					X		125,320.	0.	10,980.
1b Sub-total								352,147.	0.	45,375.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								352,147.	0.	45,375.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3	X	
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b 62,625.			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 565,983.			
	g Noncash contributions included in lines 1a-1f: \$	37,497.			
	h Total. Add lines 1a-1f	628,608.			
Program Service Revenue	2 a AUDIO TOUR INCOME	Business Code 900099	1,162,765.	1,162,765.	
	b OTHER PROGRAM SERVICES	900099	500.	500.	
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f	1,163,265.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		234,195.		234,195.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties		599.		599.
	6 a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)		185,778.		185,778.
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a			
	b Less: direct expenses	b			
	c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities. See Part IV, line 19	a			
	b Less: direct expenses	b			
	c Net income or (loss) from gaming activities				
	10 a Gross sales of inventory, less returns and allowances	a	7,302,736.		
	b Less: cost of goods sold	b	3,685,424.		
	c Net income or (loss) from sales of inventory		3,617,312.		3,617,312.
Miscellaneous Revenue		Business Code			
11 a BOOK/GIFT SHOP SALES - NET	453220	17,657.		17,657.	
b ATM TRANSACTION FEE	900099	8,193.		8,193.	
c					
d All other revenue	900099	3,040.		3,040.	
e Total. Add lines 11a-11d		28,890.			
12 Total revenue. See instructions.		5,858,647.	1,163,265.	25,850.	4,040,924.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	793,426.	793,426.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	306,354.	130,493.	114,395.	61,466.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,853,658.	1,653,676.	86,990.	112,992.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	345,157.	297,800.	21,352.	26,005.
10 Payroll taxes	140,464.	113,776.	14,046.	12,642.
11 Fees for services (non-employees):				
a Management				
b Legal	13,299.		13,299.	
c Accounting	33,949.		33,949.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	74,229.		74,229.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	243,765.	16,614.	221,308.	5,843.
12 Advertising and promotion	134,566.	120,571.	15.	13,980.
13 Office expenses	169,903.	83,465.	46,774.	39,664.
14 Information technology				
15 Royalties				
16 Occupancy	28,663.	8,322.	20,341.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	95,535.	23,927.	71,533.	75.
20 Interest	43,815.	18.	43,497.	300.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	158,095.	128,256.	16,330.	13,509.
23 Insurance	54,852.	45,317.	9,535.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	209,601.	86,983.	106,001.	16,617.
b OTHER EXPENSES	170,879.	106,743.	59,527.	4,609.
c CREDIT CARD/BANK FEES	123,734.	121,105.	2,009.	620.
d DIRECT MAILING	95,392.	65,671.	6,147.	23,574.
e All other expenses	56,573.	56,573.		
25 Total functional expenses. Add lines 1 through 24e	5,145,909.	3,852,736.	961,277.	331,896.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	161,049.	1	430,483.
	2 Savings and temporary cash investments	674,283.	2	848,419.
	3 Pledges and grants receivable, net		3	40,925.
	4 Accounts receivable, net	236,725.	4	162,624.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,025,300.	8	1,207,024.
	9 Prepaid expenses and deferred charges	73,822.	9	81,201.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,937,383.		
	b Less: accumulated depreciation	10b 1,123,706.		
		3,924,889.	10c	3,813,677.
	11 Investments - publicly traded securities	7,318,735.	11	7,580,221.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	52,030.	14	52,030.
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	13,466,833.	16	14,216,604.	
Liabilities	17 Accounts payable and accrued expenses	818,313.	17	630,405.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	2,302,017.	23	2,369,424.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	3,120,330.	26	2,999,829.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	8,589,154.	27	9,086,765.
	28 Temporarily restricted net assets	1,388,923.	28	1,761,584.
	29 Permanently restricted net assets	368,426.	29	368,426.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	10,346,503.	33	11,216,775.
	34 Total liabilities and net assets/fund balances	13,466,833.	34	14,216,604.

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,858,647.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,145,909.
3	Revenue less expenses. Subtract line 2 from line 1	3	712,738.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	10,346,503.
5	Net unrealized gains (losses) on investments	5	157,534.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	11,216,775.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2013)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2013

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,085,147.	825,286.	943,665.	677,871.	629,608.	4,161,577.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	4,809,415.	3,165,633.	6,810,031.	6,852,144.	7,302,736.	28,939,959.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	5,894,562.	3,990,919.	7,753,696.	7,530,015.	7,932,344.	33,101,536.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						33,101,536.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	5,894,562.	3,990,919.	7,753,696.	7,530,015.	7,932,344.	33,101,536.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	255,374.	236,283.	198,243.	231,898.	234,794.	1,156,592.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	255,374.	236,283.	198,243.	231,898.	234,794.	1,156,592.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	20,258.	53,677.	51,416.	26,463.	25,850.	177,664.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)			61,432.			61,432.
13 Total support. (Add lines 9, 10c, 11, and 12.)	6,170,194.	4,280,879.	8,064,787.	7,788,376.	8,192,988.	34,497,224.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	95.95 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	95.43 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	3.35 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	3.91 %

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013
Open to Public
Inspection

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number
99-0194501

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☒ Public exhibition
 b ☒ Scholarly research
 c ☒ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	416,268.	373,572.			
b Contributions		4,678.	363,748.		
c Net investment earnings, gains, and losses	34,761.	41,306.	9,824.		
d Grants or scholarships					
e Other expenditures for facilities and programs	916.				
f Administrative expenses	3,268.	3,288.			
g End of year balance	446,845.	416,268.	373,572.		

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☒ 82.45 %
 c Temporarily restricted endowment ☒ 17.55 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,213,910.		1,213,910.
b Buildings		2,040,394.	195,011.	1,845,383.
c Leasehold improvements				
d Equipment		1,561,190.	925,664.	635,526.
e Other		121,889.	3,031.	118,858.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				3,813,677.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2013

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,017,181.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	157,534.
b	Donated services and use of facilities	2b	1,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	158,534.
3	Subtract line 2e from line 1	3	5,858,647.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,858,647.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	5,146,909.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,000.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,000.
3	Subtract line 2e from line 1	3	5,145,909.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,145,909.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4:

EXPLANATION: THE ORGANIZATION HAS COLLECTIONS OF ARTWORK THAT DEPICT
EVENTS OF WORLD WAR II THAT ARE ON DISPLAY TO EDUCATE THE PUBLIC.

PART V, LINE 4:

EXPLANATION: THE PRIMARY PURPOSE OF THE ENDOWMENT FUND IS TO SUPPORT THE
NATIONAL PARK SERVICE IN THE PROTECTION, DEVELOPMENT, PRESERVATION AND
INTERPRETATION OF WWII IN THE PACIFIC AND OTHER PACIFIC HISTORIC SITES.

PART X, LINE 2:

EXPLANATION: MANAGEMENT IS REQUIRED TO ASCERTAIN THE EFFECT OF UNCERTAIN
TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THEY ARE

Part XIII Supplemental Information (continued)

MORE LIKELY THAN NOT TO FAIL UPON REGULATORY EXAMINATION. MANAGEMENT IS
NOT AWARE OF ANY UNCERTAIN TAX POSITIONS. TAX RETURNS ARE OPEN FOR
EXAMINATION BY THE TAXING AUTHORITIES UNTIL THE STATUTE OF LIMITATIONS
(GENERALLY THREE YEARS) EXPIRES.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL PARK SERVICES 1 ARIZONA MEMORIAL PLACE HONOLULU, HI 96818			641,817.	0.	FAIR MARKET VALUE		AID FOR EDUCATION AND MISSION-RELATED ACTIVITIES
NATIONAL PARK SERVICES 135 MURRAY ST., SUITE 100 HAGATNA, GU 96910			62,708.	0.	FAIR MARKET VALUE		AID FOR EDUCATION AND MISSION-RELATED ACTIVITIES.
NATIONAL PARK SERVICES PMB 379 PPP BOX 10000 SAIPAN, MP 96950			15,300.	0.	FAIR MARKET VALUE		AID FOR EDUCATION AND MISSION-RELATED ACTIVITIES.
NATIONAL PARK SERVICES PO BOX 22 KALAUPAPA, HI 96742			73,601.	0.	FAIR MARKET VALUE		AID FOR EDUCATION AND MISSION-RELATED ACTIVITIES.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **4.**

3 Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2013)

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2:

EXPLANATION: MEETINGS ARE HELD WITH THE NATIONAL PARK SERVICE TO DETERMINE
THE PROPOSED EXPENSES FOR THE UPCOMING YEAR. APPROVAL OF THE AID REQUEST
IS THEN PROVIDED. AS EXPENSES ARE INCURRED THEY ARE SUBMITTED FOR PAYMENT.
UPON RECEIPT, EACH EXPENSE IS REVIEWED TO DETERMINE IF IT MEETS THE
AUTHORIZED EXPENSES DETERMINED AT THE BEGINNING OF THE YEAR.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	X
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5b	X
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6b	X
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III	Supplemental Information
----------	--------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2013

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
- ▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**
- ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II	Loans to and/or From Interested Persons.
----------------	---

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

[illegible]

Total	\$
--------------	-----------

Part III	Grants or Assistance Benefiting Interested Persons.
----------	---

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2013

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
AL RODRIGUES & ASSOCIATES,	100% OWNED COMPANY	14,343.	BOOK ROYALT		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: AL RODRIGUES & ASSOCIATES, LLC

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

100% OWNED COMPANY OF BOARD MEMBER, ALFRED RODRIGUES

(C) AMOUNT OF TRANSACTION \$ 14,343.

(D) DESCRIPTION OF TRANSACTION: BOOK ROYALTIES

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	4	33,500.	FAIR MARKET VALUE
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (INVENTORY)	X	28	3,897.	FAIR MARKET VALUE
26 Other ▶ (CONSULTING SE)	X	1	1,000.	FAIR MARKET VALUE
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2013)

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number
99-0194501

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DEVELOPMENT, PRESERVATION AND INTERPRETATION OF WWII IN THE PACIFIC ,
OTHER PACIFIC HISTORIC SITES AND HAWAII'S ICONIC NATIONAL LANDMARK.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

LEARNERS OF ALL AGES CAN INTERACT WITH PARK AND INSTITUTE PROGRAMMING,
INCLUDING CONVERSATIONS WITH PEARL HARBOR SURVIVORS AND NPS SUBJECT
MATTER EXPERTS.

PACIFIC HISTORIC PARKS ALSO FUNDS THE DEVELOPMENT AND DISTRIBUTION OF
NPS ORIENTATION MATERIAL FOR ALL AGES AND TRANSLATED INTO NUMEROUS
FOREIGN LANGUAGES THAT REFLECT THE INTERNATIONAL COMPOSITION OF OUR
VISITORS.

THE WORLD WAR II VALOR IN THE PACIFIC NATIONAL MEMORIAL AUDIO TOUR IS
PRODUCED AND DISTRIBUTED BY PACIFIC HISTORIC PARKS AND PROVIDES
IN-DEPTH INFORMATION ON MORE THAN 20 LOCATIONS WITHIN THE PARK AND ON
THE USS ARIZONA MEMORIAL. THIS TOUR IS AVAILABLE IN NUMEROUS LANGUAGES
AND SERVES AS A "DIGITAL RANGER" TO ALLOW THE 1.8 MILLION VISITORS FROM
AROUND THE WORLD TO HEAR WORLD HISTORY IN THEIR OWN LANGUAGE.

PACIFIC HISTORIC PARKS ALSO FUNDS A LARGE PORTION OF THE CURATORIAL
PROGRAM AT WWII VALOR IN THE PACIFIC NATIONAL MONUMENT. IN ADDITION TO
CATALOGUING AND PROTECTING THE DOCUMENTS, PHOTOGRAPHS AND OBJECTS IN
THE PARK COLLECTIONS, WE ARE EXPLORING INNOVATIVE WAYS TO BRING THIS
INFORMATION OUT OF ARCHIVES AND INTO PUBLIC ACCESS VIA DIGITAL MEANS.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

WE ALSO CONTINUE TO FINANCIALLY SUPPORT EFFORTS TO ACQUIRE ORAL HISTORIES OF PEARL HARBOR SURVIVORS, WITNESSES, AS WELL AS JAPANESE-AMERICAN INTERNEES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

PACIFIC: KALAUPAPA NATIONAL HISTORICAL PARK, AMERICAN MEMORIAL PARK ON SAIPAN, AND WAR IN THE PACIFIC NATIONAL HISTORICAL PARK ON GUAM.

FINANCIAL SUPPORT FOR WAR IN THE PACIFIC NATIONAL HISTORICAL PARK ON GUAM DURING THIS PERIOD INCLUDED FUNDING TO DEVELOP AND INSTALL NEW EXHIBITS AT THE PRIMARY VISITOR CENTER FACILITY, FUNDING OF THE REEF RANGER CAMP AND JUNIOR RANGER ACADEMY PROGRAMS, STAFF SUPPORT FOR EDUCATIONAL PROGRAMS BOTH IN THE PARK AND AS PART OF AN OUTREACH PROGRAM TO LOCAL SCHOOLS, AND LOGISTICAL SUPPORT FOR THE OPENING OF THE NEW VISITOR CENTER COMPLEX.

FINANCIAL SUPPORT FOR AMERICAN MEMORIAL PARK IN SAIPAN DURING THIS PERIOD INCLUDED FUNDING FOR THE ANNUAL ECO FAIR PRESENTATION DEVELOPED IN COOPERATION WITH THE NATIONAL PARK SERVICE AND THE LOCAL COMMUNITY, AS WELL AS THE RIDGE TO REEF SCHOOL OUTREACH PROGRAM.

FINANCIAL SUPPORT FOR KALAUPAPA NATIONAL HISTORICAL PARK DURING THIS PERIOD INCLUDED SUPPORT OF THE PARK'S CURATORIAL EFFORTS TO CATALOG AND PRESERVE PARK COLLECTIONS AND SUPPORT OF THE ANNUAL EARTH DAY CELEBRATION.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE DRAFT OF FORM 990 IS GIVEN TO THE AUDIT COMMITTEE FOR

332212
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

COMMENTS. THIS GIVES THEM THE OPPORTUNITY TO REVIEW AND ASK QUESTIONS PRIOR TO FINALIZING THE RETURN. THE REVISED DRAFT IS THEN SUBMITTED TO THE FULL BOARD FOR COMMENTS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE CONFLICT OF INTEREST PROCEDURES AT PACIFIC HISTORIC PARKS ARE OUTLINED IN A POLICY THAT WAS CREATED BY THE BOARD OF DIRECTORS. THE POLICY COVERS THE BOARD OF DIRECTORS AND PACIFIC HISTORIC PARKS EMPLOYEES. THE BOARD OF DIRECTORS AND KEY EXECUTIVE OFFICERS ARE REQUIRED TO SIGN THE POLICY ANNUALLY.

ANNUALLY, THE ACCOUNTING DEPARTMENT WILL PROVIDE AN UPDATED VENDOR LISTING THAT IS ACCOMPANIED WITH THE ANNUAL CONFLICT OF INTEREST CERTIFICATION SHEET FOR ACKNOWLEDGEMENT. AT THE ANNUAL BOARD MEETING, ALL BOARD OF DIRECTORS ARE PROVIDED THE AFOREMENTIONED DOCUMENTATION FOR APPROVAL, IN ADDITION THE KEY EXECUTIVE OFFICERS ARE ALSO PROVIDED THE DOCUMENTATION FOR APPROVAL. AFTER COMPILING ALL COMPLETED FORMS, THE ACCOUNTING DEPARTMENT REVIEWS AND ANALYZES THE DOCUMENTATION FOR ANY CONFLICTS THAT ARE EVIDENT.

IN THE EVENT THAT A CONFLICTION IS IDENTIFIED, THE ACCOUNTING TEAM IS ASKED TO DETERMINE THE FINANCIAL IMPACT, IF ANY. THE INFORMATION IS THEN PROVIDED TO THE CEO AND CFO FOR ANALYSIS OF THE MATERIALITY. TO THE EXTENT THAT A RELATED PARTY TRANSACTION EXCEEDS THE THRESHOLDS ALLOWABLE BY THE IRS, DOCUMENTATION IS PROVIDED FOR FULL DISCLOSURE ON THE CORPORATE TAX RETURN. CONSEQUENTLY, THE BOARD MEMBER OR EXECUTIVE OFFICER IS REQUESTED TO BE REMOVED FROM ANY DECISION MAKING PROCESS RELATED TO THE CONFLICTING VENDOR OR PROJECT.

Name of the organization

PACIFIC HISTORIC PARKS

Employer identification number

99-0194501

FURTHER, IF A TRANSACTION OR RELATIONSHIP IS IDENTIFIED DURING THE YEAR THAT WILL CREATE A CONFLICT BETWEEN THE ORGANIZATION AND A BOARD MEMBER OR EXECUTIVE OFFICER; THE RELATIONSHIP IS THEN DISCLOSED TO THE BOARD OF DIRECTORS AND EXECUTIVE OFFICERS TO ENSURE COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE COMMITTEE VOTES ON THE PROPOSED COMPENSATION PACKAGES FOR BOTH PRESIDENT AND CFO, AND THE COMMITTEE'S RECOMMENDATION IS PRESENTED TO THE BOARD AS A WHOLE FOR APPROVAL. THE PRESIDENT'S ACCOMPLISHMENTS ARE COMPARED WITH PRESET GOALS AND OVERALL PERFORMANCE OF DUTIES. THE FINANCIAL CONDITION OF THE ORGANIZATION IS ALSO CONSIDERED. THE PRESIDENT'S COMPENSATION AND BENEFITS ARE COMPARED TO ORGANIZATIONS DEEMED MOST SIMILAR TO PACIFIC HISTORIC PARKS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

HI,AL,AK,AR,AZ,CA,CO,CT,FL,GA,IL,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,NH,NJ,NM,NC
ND,NY,OH,OK,OR,PA,RI,SC,TN,UT,VA,WA,WV,WI,DC,IN

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

PACIFIC HISTORIC PARKS

Financial Statements

September 30, 2014 and 2013

PACIFIC HISTORIC PARKS

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Wikoff Combs & Co., LLC
Certified Public Accountants

Independent Auditors' Report

Board of Directors
Pacific Historic Parks

We have audited the accompanying financial statements of Pacific Historic Parks (a nonprofit organization), which comprise the statements of financial position as of September 30, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pacific Historic Parks as of September 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Functional Expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Wickoff Cornkes & Co., LLC

Honolulu, Hawaii
April 6, 2015

PACIFIC HISTORIC PARKS

Statements of Financial Position

September 30, 2014 and 2013

ASSETS

	<u>2014</u>	<u>2013</u>
Cash and cash equivalents	\$ 1,278,902	\$ 835,332
Accounts receivable	203,549	236,725
Investments in marketable securities	7,580,221	7,318,735
Inventory	1,207,024	1,025,300
Prepaid expenses	81,201	73,822
Property and equipment - net	3,813,677	3,924,889
Intangible assets	<u>52,030</u>	<u>52,030</u>
Total assets	<u>\$ 14,216,604</u>	<u>\$ 13,466,833</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Advances on line-of-credit	\$ 2,369,424	\$ 2,302,017
Accounts payable	470,642	566,401
Accrued liabilities	<u>159,763</u>	<u>251,912</u>
Total liabilities	<u>2,999,829</u>	<u>3,120,330</u>
Net Assets:		
Unrestricted	9,086,765	8,589,154
Temporarily restricted	1,761,584	1,388,923
Permanently restricted	<u>368,426</u>	<u>368,426</u>
Total net assets	<u>11,216,775</u>	<u>10,346,503</u>
Total liabilities and net assets	<u>\$ 14,216,604</u>	<u>\$ 13,466,833</u>

See accompanying notes to financial statements.

PACIFIC HISTORIC PARKS

Statement of Activities

For the Year Ended September 30, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and support				
Revenue from bookstore operations	\$ 8,517,820	\$ -	\$ -	\$ 8,517,820
Less: cost of goods sold	<u>(3,720,086)</u>	<u>-</u>	<u>-</u>	<u>(3,720,086)</u>
Net revenue from bookstore operations	4,797,734	-	-	4,797,734
Contributions	151,467	415,516	-	566,983
Membership fees	-	62,625	-	62,625
Interest and investment income - net	167,222	66,973	-	234,195
Net realized and unrealized gains on investments	299,933	43,379	-	343,312
Other revenue and support	12,332	-	-	12,332
Net assets released from restrictions	<u>215,832</u>	<u>(215,832)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>5,644,520</u>	<u>372,661</u>	<u>-</u>	<u>6,017,181</u>
Expenses				
Program services:				
Interpretive support	2,787,074	-	-	2,787,074
Support to National Park Service	<u>1,065,662</u>	<u>-</u>	<u>-</u>	<u>1,065,662</u>
Total program services	<u>3,852,736</u>	<u>-</u>	<u>-</u>	<u>3,852,736</u>
Support services:				
Management and general	962,277	-	-	962,277
Fund-raising and development	<u>331,896</u>	<u>-</u>	<u>-</u>	<u>331,896</u>
Total support services	<u>1,294,173</u>	<u>-</u>	<u>-</u>	<u>1,294,173</u>
Total expenses	<u>5,146,909</u>	<u>-</u>	<u>-</u>	<u>5,146,909</u>
Changes in net assets	497,611	372,661	-	870,272
Net assets at beginning of year	<u>8,589,154</u>	<u>1,388,923</u>	<u>368,426</u>	<u>10,346,503</u>
Net assets at end of year	<u>\$ 9,086,765</u>	<u>\$ 1,761,584</u>	<u>\$ 368,426</u>	<u>\$ 11,216,775</u>

See accompanying notes to financial statements.

PACIFIC HISTORIC PARKS

Statement of Activities

For the Year Ended September 30, 2013

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and support				
Revenue from bookstore operations	\$ 7,971,618	\$ -	\$ -	\$ 7,971,618
Less: cost of goods sold	<u>(3,451,937)</u>	<u>-</u>	<u>-</u>	<u>(3,451,937)</u>
Net revenue from bookstore operations	4,519,681	-	-	4,519,681
Contributions	67,039	510,524	4,678	582,241
Membership fees	-	95,630	-	95,630
Interest and investment income - net	191,531	39,764	-	231,295
Net realized and unrealized gains on investments	345,137	91,025	-	436,162
Other revenue and support	17,915	-	-	17,915
Net assets released from restrictions	<u>460,672</u>	<u>(460,672)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>5,601,975</u>	<u>276,271</u>	<u>4,678</u>	<u>5,882,924</u>
Expenses				
Program services:				
Interpretive support	2,802,000	-	-	2,802,000
Support to National Park Service	<u>1,048,836</u>	<u>-</u>	<u>-</u>	<u>1,048,836</u>
Total program services	<u>3,850,836</u>	<u>-</u>	<u>-</u>	<u>3,850,836</u>
Support services:				
Management and general	574,382	-	-	574,382
Fund-raising and development	<u>479,685</u>	<u>-</u>	<u>-</u>	<u>479,685</u>
Total support services	<u>1,054,067</u>	<u>-</u>	<u>-</u>	<u>1,054,067</u>
Total expenses	<u>4,904,903</u>	<u>-</u>	<u>-</u>	<u>4,904,903</u>
Changes in net assets	697,072	276,271	4,678	978,021
Net assets at beginning of year,	<u>7,892,082</u>	<u>1,112,652</u>	<u>363,748</u>	<u>9,368,482</u>
Net assets at end of year	<u>\$ 8,589,154</u>	<u>\$ 1,388,923</u>	<u>\$ 368,426</u>	<u>\$ 10,346,503</u>

See accompanying notes to financial statements.

PACIFIC HISTORIC PARKS

Statements of Cash Flows

For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities		
Changes in net assets	\$ 870,272	\$ 978,021
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	158,095	167,391
Non-cash donations	(39,889)	(7,000)
Loss on disposal of equipment	-	12,097
Net realized and unrealized losses on investments	(343,312)	(436,162)
(Increase) decrease in assets:		
Contributions receivable	33,176	(186,546)
Inventory of bookstore merchandise	(181,724)	(101,649)
Prepaid expenses and other assets	(7,379)	4,778
Increase (decrease) in liabilities:		
Accounts payable	(95,759)	(27,759)
Accrued liabilities	(92,149)	75,899
Net cash provided by operating activities	<u>301,331</u>	<u>479,070</u>
Cash flows from investing activities		
Proceeds from sale of investments	2,254,708	2,678,459
Purchase of investments	(2,172,881)	(2,644,661)
Purchase of fixed assets	(6,995)	-
Net cash provided by investing activities	<u>74,832</u>	<u>33,798</u>
Cash flows from financing activities		
Proceeds from line-of-credit	150,000	-
Repayments on line-of-credit	(82,593)	(85,563)
Net cash provided by (used in) financing activities	<u>67,407</u>	<u>(85,563)</u>
Net increase in cash	443,570	427,305
Cash and cash equivalents at beginning of year	<u>835,332</u>	<u>408,027</u>
Cash and cash equivalents at end of year	<u>\$ 1,278,902</u>	<u>\$ 835,332</u>
<i>Supplemental information:</i>		
Interest paid	\$ <u>43,407</u>	\$ <u>40,437</u>
Donated artwork	\$ <u>39,889</u>	\$ <u>7,000</u>

See accompanying notes to financial statements.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

Organization and Operations

Pacific Historic Parks (Organization) is a nonprofit Hawaii corporation chartered in September 1979 to function as a National Park Cooperating Association designated by the Regional Director of the National Park Service, as authorized by the U.S. Congress under Public Law 633, to cooperate with the National Park Service in areas administered by the National Park Service. The purposes of the Organization are: to promote scientific, educational, historical, and interpretive activities; to promote programs of research and interpretive programs; to assist in the gathering and preservation of scientific information, objects, and documents; to assist in the development and maintenance of libraries and museums; to assist in the acquisition of non-federal lands; and to publish and distribute information concerning the National Park Service.

The Organization receives the majority of its revenue from sales and distribution of interpretive materials at the WWII Valor in the Pacific National Monument at Pearl Harbor, Hawaii, at Kalaupapa National Historical Park on the island of Molokai, Hawaii, at the War in the Pacific National Historical Park on the Island of Guam, and at the American Memorial Park on the Island of Saipan. Support is from private agency, foundation and individual contributions.

The Organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and State income taxes. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

1. Summary of Significant Accounting Policies

Basis of Accounting

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America for not-for-profit organizations. The significant accounting and reporting policies used by the Organization are described below to enhance the usefulness and understandability of the financial statements.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less, when purchased, to be cash equivalents.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

1. Summary of Significant Accounting Policies, continued

Receivables

Receivables are carried at the original invoice amount less an estimate made for allowance for doubtful receivables based on a review of all outstanding accounts. Management determines the allowance for doubtful accounts by identifying troubled accounts, considering the debtor's financial condition and current economic conditions, and using historical experience applied to an aging of the receivables. Receivables are expensed when deemed uncollectible. Recoveries of receivables previously expensed are recorded when received.

Investments

The majority of the investments are invested in equity securities, mutual funds, and government obligations. All debt and equity securities are valued at fair value. Investments in mutual fund shares are valued using net asset value per share. Investment transactions are recognized on a trade date basis.

Interest and dividend income and gains and losses on investment are reported in the financial statements as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations or by law.

Inventory of Bookstore Merchandise

Inventory of bookstore merchandise is stated at the lower of cost or market value. Cost is determined using the average cost method.

Property and Equipment

Property and equipment are recorded at cost or at fair value at date of donation. Depreciation is calculated using the straight-line method based on the respective estimated useful lives, ranging from three to ten years for furnishings, equipment, and software, and 39 years for building and improvements.

Purchased or donated assets in excess of \$5,000 and major renewals and improvements are capitalized. Expenditures for maintenance, repairs and renewals of minor items are charged to expenses as incurred. Upon disposition, the cost and related accumulated depreciation and amortization are removed from the accounts and the resulting gain or loss is reflected in the accompanying financial statements.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

1. Summary of Significant Accounting Policies, continued

Property and equipment are reviewed for impairment whenever events or changes in business circumstances indicate that the carrying value of the assets may not be recoverable. Impairment losses are recognized if expected future cash flows from the assets are less than their carrying values.

Depreciation and amortization expense for the years ended September 30, 2014 and 2013, was \$158,095 and \$167,391, respectively.

Net Assets

The Organization's net assets and changes therein are classified and reported as follows:

Permanently restricted net assets represent the historical dollar amounts of gifts, including pledges and trusts, subject to donor-imposed stipulations to be invested in perpetuity, and only the income may be available for program operations.

Temporarily restricted net assets comprise of gifts; including pledges and trusts, as well as income and gains that can be expended, for which restrictions have not yet been met. Such restrictions include purpose restrictions wherein donors have specified the purpose for which the net assets are to be spent or time restrictions are imposed or implied by the nature of the gift (pledges to be paid in the future and unappropriated earnings of the permanent endowments). When a restriction is fulfilled, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Unrestricted net assets are all the remaining net assets of the Organization. The only limits on unrestricted net assets are broad limits resulting from the nature of the Organization and purposes specified in its articles of incorporation or bylaws and any limits resulting from contractual agreements.

Contributions

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted, depending on the donor intent.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

1. Summary of Significant Accounting Policies, continued

Contributions receivable that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts in those amounts are computed at the rate commensurate with the risks involved based upon the rate applicable to the year in which the promise is received.

Donated Property and Supplies

Donations of property and supplies are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as unrestricted net assets unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and cash contributions that must be used to acquire property and equipment are reported as temporarily restricted net assets.

The Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service unless donors stipulate how long the donated assets must be maintained. The Organization reclassifies temporarily restricted net assets to unrestricted net assets to recognize the release of restrictions on these assets.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers help collect donations at the Pearl Harbor Visitor Center and assist with the interpretive support with Park guests. The value of this time is not reflected in the financial statements since the volunteers' time does not meet the recognition criteria.

Income Taxes

Management is required to ascertain the effect of uncertain tax positions to be recognized in the financial statements if they are more likely than not to fail upon regulatory examination. Management is not aware of any uncertain tax positions. Tax returns are open for examination by the taxing authorities until the statute of limitations (generally three years) expires.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

1. Summary of Significant Accounting Policies, continued

Revenue from Operations

Bookstore sales and cost of sales are recognized when the merchandise is sold. Other sales and audio program income are recognized when purchase of the service is made.

Functional Classification of Expenses

The costs of providing the various activities have been summarized on a functional basis in the financial statements. Accordingly, certain costs have been allocated among program and supporting services benefited, based on the direct cost incurred and management's estimate of resources consumed by the functions.

Use of Estimates

Preparing financial statements according to generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts of assets and liabilities reported, the disclosure of contingent assets and liabilities, and the revenues and expenses reported during the stated period. Actual results could differ from management's estimates.

Subsequent Events

Management has considered subsequent events through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

Reclassification

Certain reclassifications have been made to prior year amounts to conform to the current presentation.

2. Receivables

At September 30, 2014 and 2013, the Organization's receivables consisted for the following:

	<u>2014</u>	<u>2013</u>
Accounts receivable	\$ 163,018	\$ 236,725
Contributions receivable	<u>40,531</u>	<u>-</u>
Total receivables	<u>\$ 203,549</u>	<u>\$ 236,725</u>

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

3. Contributions Receivable

Contributions receivable at September 30, 2014, consisted of:

Gross contributions receivable due:	
Less than one year	\$ 15,900
One to five years	<u>25,025</u>
Total	40,925
Less: amortized discount (interest rates 2%)	<u>(394)</u>
Net contributions receivable	<u>\$ 40,531</u>

4. Fair Value Measurements and Investments

Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to measurement involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

Level 1 – inputs consist of unadjusted quoted prices in active markets such as stock exchanges for identical assets or liabilities and have the highest priority.

Level 2 – inputs consist of significant other observable inputs such as quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets and liabilities, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 – inputs consist of significant unobservable inputs and include situations where there is little, if any, market activity for the investment. The inputs require significant judgment or estimates.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

4. Fair Value Measurements and Investments, continued

Fair values of assets measured on a recurring basis, are as follows:

<u>September 30, 2014</u>	<u>Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Equity securities:				
Large cap	\$ 1,275,879	\$ 1,275,879	\$ -	\$ -
International core	303,723	303,723	-	-
Mid cap	688,989	688,989	-	-
Small cap core	292,672	292,672	-	-
Mutual funds:				
Fixed income	1,424,461	1,424,461	-	-
Short term fixed	395,076	395,076	-	-
Equity - global balanced	326,557	326,557	-	-
Equity - developed markets	809,633	809,633	-	-
U.S. balanced - unclassified	889,281	889,281	-	-
Other	593,027	593,027	-	-
Corporate bonds and notes	580,923	580,923	-	-
Total	<u>\$ 7,580,221</u>	<u>\$ 7,580,221</u>	<u>\$ -</u>	<u>\$ -</u>
<u>September 30, 2013</u>	<u>Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Equity securities:				
Large cap	\$ 789,049	\$ 789,049	\$ -	\$ -
International core	280,843	280,843	-	-
Mid cap	409,026	409,026	-	-
Small cap core	275,455	275,455	-	-
Mutual funds:				
Fixed income	1,359,370	928,703	430,667	-
Short term fixed	388,284	388,284	-	-
Equity - global	664,687	664,687	-	-
Developed markets	835,325	835,325	-	-
U.S. balanced - unclassified	514,651	514,651	-	-
Non - U.S. fixed income unclassified	241,308	241,308	-	-
Other	607,651	603,734	3,917	-
Corporate bonds and notes	953,086	953,086	-	-
Total	<u>\$ 7,318,735</u>	<u>\$ 6,884,151</u>	<u>\$ 434,584</u>	<u>\$ -</u>

The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

4. Fair Value Measurements and Investments, continued

Investments are valued at the closing price reported on active stock exchanges. Investments that are not actively traded are valued by pricing models that incorporate available trade, bid and other market information.

5. Property and Equipment

Property and equipment at September 30, consisted of:

	2014	2013
Land	\$ 1,213,910	\$ 1,213,910
Building	2,040,394	2,040,394
Furniture and equipment	1,338,684	1,338,684
Audio program and other software	222,506	215,511
Artwork	121,889	82,000
Total property and equipment	4,937,383	4,890,499
Less accumulated depreciation and amortization	1,123,706	965,610
Net property and equipment	<u>\$ 3,813,677</u>	<u>\$ 3,924,889</u>

6. Line of Credit

In July 2010, the Organization signed a \$3,500,000 line-of-credit with UBS Financial Services, advances on which bear interest at 1.5% above the 30-day London Inter-Bank Offered Rate. The line-of-credit is due on demand and is collateralized by substantially all of the Organization's investments with UBS Financial Services.

Proceeds from the line-of-credit were used to acquire the property located in Waipio, Hawaii for the Organization's new warehouse and distribution center. At September 30, 2014 and 2013, the outstanding principal balances were \$2,369,424 and \$2,302,017, respectively.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

7. Retirement Plan

The Organization sponsors a defined contribution profit sharing plan covering substantially all of its employees to which it matches a portion of employee contributions in accordance with the plan and Internal Revenue Code Section 401(k). Contributions to the plan amounted to approximately \$59,000 in 2014 and \$62,000 in 2013.

8. Designated Net Assets

The Board of Directors of the Organization designates a portion of its net assets for National Parks at Pearl Harbor, Kalaupapa, Guam, and Saipan. Such designations include the restoration of the memorial, educational and interpretive activities, and support for the operation of the Organization. The designations are consistent with the Organization's stated purposes in its Charter in Corporation "to promote scientific, educational, historical, and interpretative activities of the National Park Service." The Organization maintains ongoing agreements with the National Parks for the stated purposes.

9. Temporarily Restricted Net Assets

Temporarily restricted net assets at September 30, consisted of the following:

	<u>2014</u>	<u>2013</u>
Kalaupapa National Park	\$ 198,540	\$ 179,341
Visitor center maintenance	715,960	700,367
Education	147,719	128,390
Arizona Memorial	599,984	313,021
Other	<u>99,381</u>	<u>67,804</u>
Total temporarily restricted net assets	\$ <u>1,761,584</u>	\$ <u>1,388,923</u>

By agreement, the income, gains, and losses remain in each temporarily restricted account until expenses are incurred to satisfy restrictions.

10. Permanently Restricted Net Assets

Permanently restricted net assets of \$368,426 at September 30, 2014 and 2013, are for Organization's education mission.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

11. Endowment Fund

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standards of prudence prescribed by UPMIFA.

The composition and changes in endowment net assets for the years ended September 30, 2014 and 2013, were as follows:

<u>At September 30, 2014</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 47,842	\$ 368,426	\$ 416,268
Investment return:			
Investment income	20,269	-	20,269
Net appreciation (realized and unrealized)	<u>14,492</u>	<u>-</u>	<u>14,492</u>
Total investment return	<u>34,761</u>	<u>-</u>	<u>34,761</u>
Amounts appropriated for expenditure	(916)	-	(916)
Other changes:			
Investment fees	<u>(3,268)</u>	<u>-</u>	<u>(3,268)</u>
Endowment net assets, end of year	<u>\$ 78,419</u>	<u>\$ 368,426</u>	<u>\$ 446,845</u>

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

11. Endowment Fund, continued

<u>At September 30, 2013</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 9,824	\$ 363,748	\$ 373,572
Investment return:			
Investment income	13,262	-	13,262
Net appreciation (realized and unrealized)	<u>28,044</u>	<u>-</u>	<u>28,044</u>
Total investment return	<u>41,306</u>	<u>-</u>	<u>41,306</u>
Contributions	-	4,678	4,678
Other changes:			
Investment fees	<u>(3,288)</u>	<u>-</u>	<u>(3,288)</u>
Endowment net assets, end of year	\$ <u>47,842</u>	\$ <u>368,426</u>	\$ <u>416,268</u>

12. Economic Dependency/Financial Support

The Organization sells and distributes interpretive materials and provides research and interpretive services at the WWII Valor in the Pacific National Monument at Pearl Harbor, Hawaii, at the Kalaupapa National Historical Park on the island of Molokai, Hawaii, at the War in the Pacific National Historical Park on the Island of Guam, and at the American Memorial Park on the Island of Saipan under a Cooperative Association Agreement (Agreement) dated April 7, 2011, between the Organization and the National Park Service of the U.S. Department of the Interior. The National Park Service and the Organization agreed to a statement of work in accordance with Director's Order #32 and the related Reference Manual #32, which govern the partnership between the National Park Service and cooperating organizations. The Organization also agreed to comply with the referenced laws, rules and regulations. The Agreement is for a term of 5 years, with an option to renew for another 5 years upon written agreement by both parties prior to expiration. The National Park Service may terminate the agreement for the convenience of the government at any time when it is in the best interest of the public to do so. The Organization conducts substantially all of its operations at the WWII Valor in the Pacific National Monument at Pearl Harbor, Hawaii, under the Agreement. Termination of the Agreement would have a material adverse effect on the Organization.

PACIFIC HISTORIC PARKS

Notes to Financial Statements

September 30, 2014 and 2013

13. Concentration of Credit Risk

The Organization maintains accounts in several commercial banks that are in excess of Federal Deposit Insurance Corporation insurance limits at September 30, 2014 and 2013. The Organization performs an ongoing evaluation of the commercial bank to limit its concentration of credit risk exposure. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risks on cash.

SUPPLEMENTAL SCHEDULES

PACIFIC HISTORIC PARKS

Schedule of Functional Expenses

For the Year Ended September 30, 2014

	Program Services			Support Services			
	Interpretive Support	Direct Aid National Park Services	Total Program Services	Management and General	Fund-raising and Development	Total Support Services	Total Expenses
Payroll and related costs	\$ 1,923,509	\$ -	\$ 1,923,509	\$ 236,783	\$ 213,105	\$ 449,888	\$ 2,373,397
Aid to National Parks:							
Arizona Memorial refurbishment	-	67,642	67,642	-	-	-	67,642
Grants	-	725,784	725,784	-	-	-	725,784
Payroll and related costs	-	272,236	272,236	-	-	-	272,236
Professional fees	16,614	-	16,614	343,785	5,843	349,628	366,242
Repairs and maintenance	86,983	-	86,983	106,001	16,617	122,618	209,601
Office expense	102,525	-	102,525	46,774	20,604	67,378	169,903
Depreciation and amortization	128,256	-	128,256	16,330	13,509	29,839	158,095
Advertising and marketing	120,571	-	120,571	15	13,980	13,995	134,566
Credit card and other bank charges	121,105	-	121,105	2,009	620	2,629	123,734
Meetings and conferences	23,927	-	23,927	71,533	75	71,608	95,535
Direct mailing	65,671	-	65,671	6,147	23,574	29,721	95,392
Other expenses	12,833	-	12,833	59,527	4,609	64,136	76,969
Interpretive audio programs	56,573	-	56,573	-	-	-	56,573
Insurance	45,317	-	45,317	9,535	-	9,535	54,852
Royalties	47,185	-	47,185	-	-	-	47,185
Printing and publication	27,665	-	27,665	-	19,060	19,060	46,725
Interest expense	18	-	18	43,497	300	43,797	43,815
Occupancy expense	8,322	-	8,322	20,341	-	20,341	28,663
Total expenses	\$ 2,787,074	\$ 1,065,662	\$ 3,852,736	\$ 962,277	\$ 331,896	\$ 1,294,173	\$ 5,146,909

See independent auditors' report.

PACIFIC HISTORIC PARKS

Schedule of Functional Expenses

For the Year Ended September 30, 2013

	Program Services			Support Services			
	Interpretive Support	Direct Aid National Park Services	Total Program Services	Management and General	Fund-raising and Development	Total Support Services	Total Expenses
Payroll and related costs	\$ 2,038,678	\$ -	\$ 2,038,678	\$ 223,669	\$ 319,303	\$ 542,972	\$ 2,581,650
Aid to National Parks:							
Arizona Memorial refurbishment	-	75,199	75,199	-	-	-	75,199
Grants	-	878,142	878,142	-	-	-	878,142
Payroll and related costs	-	95,495	95,495	-	-	-	95,495
Professional fees	39,082	-	39,082	168,999	2,113	171,112	210,194
Depreciation and amortization	131,926	-	131,926	13,952	21,513	35,465	167,391
Advertising and Marketing	112,516	-	112,516	-	11,355	11,355	123,871
Repairs and maintenance	89,485	-	89,485	25,546	6,158	31,704	121,189
Credit card and other bank charges	108,977	-	108,977	2,709	624	3,333	112,310
Office expense	46,597	-	46,597	37,773	17,336	55,109	101,706
Direct mailing	67,300	-	67,300	6,507	15,901	22,408	89,708
Other expenses	702	-	702	16,408	51,392	67,800	68,502
Printing and publication	37,182	-	37,182	-	30,578	30,578	67,760
Meetings and conferences	38,312	-	38,312	15,878	-	15,878	54,190
Insurance	42,810	-	42,810	5,961	3,412	9,373	52,183
Interest expense	-	-	-	41,158	-	41,158	41,158
Royalties	24,686	-	24,686	-	-	-	24,686
Interpretive audio programs	23,747	-	23,747	-	-	-	23,747
Occupancy expense	-	-	-	15,822	-	15,822	15,822
Total expenses	<u>\$ 2,802,000</u>	<u>\$ 1,048,836</u>	<u>\$ 3,850,836</u>	<u>\$ 574,382</u>	<u>\$ 479,685</u>	<u>\$ 1,054,067</u>	<u>\$ 4,904,903</u>

See independent auditors' report.